1877-78.
(Municipalities)

File No 28.
Sls. 1–7

Octroi in Municipalities.

Gradeck Dy.

Gradeck.

Extract from Municipal Branch Index for 1879/80

Exemption of Mysore-made Piece-goods from Octroi.

Pro. calling for the opinions of the District Officers in regard to the ——

Pro No. 4860/237 dy 19.12.79

Replies read. Final order.

Order Pro No: 6652—61/337 dy 13.3.80.

There is a general concurrence of opinion as to the extreme poverty of the weavers in the Mysg Province and though consideration to them would be more properly shewn by the abolition of the loom tax rather than by any distinction in the levy of the octroi duty on home-made and imported cloths, the Asg. Ch Commr considers that, while the loom tax is retained, cloths of local manufacture should continue to be exempted from the Municipal octroi.

2 As observed by Col. Hill, Cotton piece goods are included in the Schedule of B upon which the levy of town duty is prohibited in the draft Bill now under the consideration of the Govt of India. It is undesirable therefore to make any alteration in the existing arrangements in regard to the levy of duty on cloths in Municipalities till the question is finally decided by the Govt of India

187

The reply of the
Pilot Commr may be
awaited

4/5/11/78

From The Commissioner of
Sunderbunds Div.

To

Secretary to Chief Commissioner,
~~General~~ Department.
Daftar.

Dated 7th December 1878

Despatched

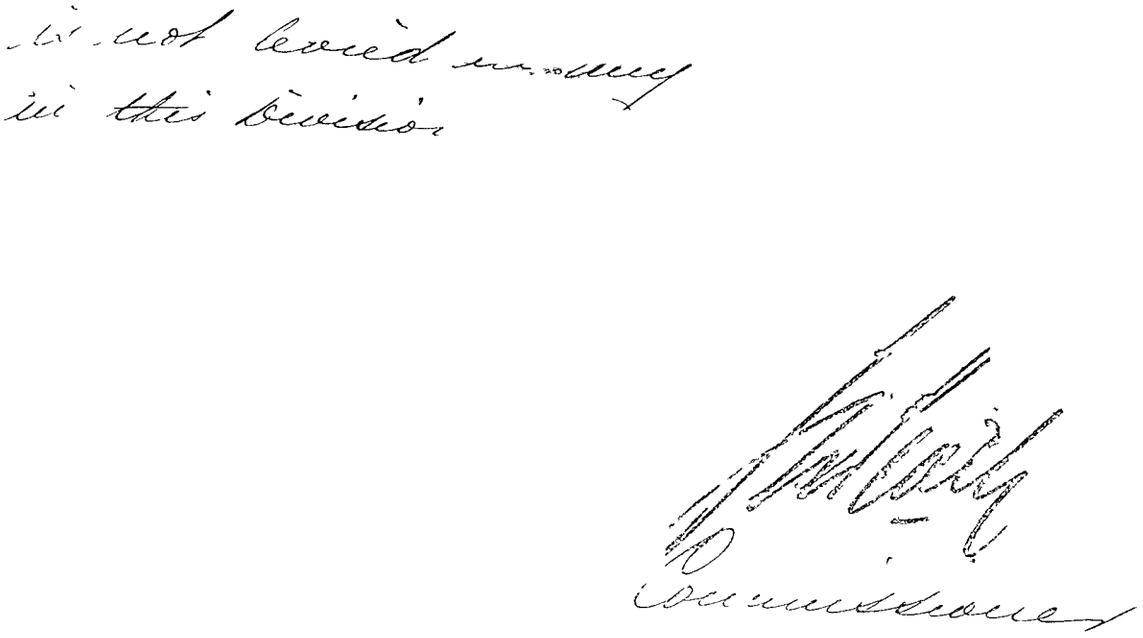
Received 18

Enclosures No.

General No. 187 7—78.
No. 734

Proceedings of the
Chief Commissioner
No 2627 of the 27th Octr
last.

Adverting to the
last para of the above,
has the honor to enclose
a statement received
from the Deputy Com-
missioner of Junkee
Cockitting the arrears
subject to the octroi
duty in the town
of Junkee, and to
state that His [illegible]



shewing the articles at present subject the Octroi duty the rates leviable and the amount realized

Name of Article	Rate	Amount realized during the last year Quantity	Amount	Remarks
Tobacco per maund	" 4 ·	Maunds 517 3/4	129	7

The octroi duty is at present levied only on Tobacco in the town of Tumkur. The octroi collection in all the Municipal towns were abolished last year the House Tax being substituted

Commissioner's Office
Tumkur 22nd Nov 1877

Offg Commissioner

1878.

From The Commissioner Kaladgee

To

Secretary to Chief Commissioner,
~~General~~ Department.

Dated 19th March 1878

Despatched 21st March 1878

Received 22nd March 1878

ENCLOSURES NO 6

General No. 1304 } 1877-78
~~Int~~ No. 28

Subject Copies of Deputy Goodeve's letters regarding the Introduction of the Assessment Records for collecting Octroi in the Municipalities.

Reply from Collector on January the annexed. Remainder given and on 1st Ultimo

Cho 6250

Int C 1878 423

No. 1304
28

877.18

Magistrate's
Commissioner's Office
Skiunja 19th March 1878.

To

The Secretary to the
Chief Commissioner of Ingore
Buffer Department.

Sir,

With reference to the Chief Commissioner's order No. 262-227 dated 26th October last, I have the honor to forward for his information, copies of the marginally noted papers regarding the revision of the arrangements for collecting Octroi in Municipalities.

× No. 945 dated the 26th November 1877, with enclosure from the Skiunja Deputy Commr.
2. No. 878 of the 22d Nov. 878 with enclos: from the Nadur Deputy Commr.
3 No. 85/87 the 1st Dec. 1877 from the Chitaldroog Dy. Commr

2. The farming system is in force in the Nadur and Chitaldroog Districts, and will be discontinued at the end

of this year, when the term of present contracts expires. The Deputy Commissioners have been requested to provide for the required establishment.

3. The Deputy Commissioner, Illinois, considers no bonded warehouses necessary in his district, but his attention has been drawn to the imperative nature of the instructions issued on this point. The Deputy Commissioner, Chitaldroog, has made a requisition for the construction of one at Chitaldroog, and he has been requested to complete the arrangements for this purpose in the other municipalities. The Madras Deputy Commissioners report is silent on this matter, and further information has been called for.

4. The Deputy Commissioners of Madras and Chitaldroog are in favour of the escaping list of articles subject to Octroi

and the present rates being continue
the Deputy Commissioner Shimoga consider
that under the spirit of the instructions c
culated, the duties now levied on the ori
ginally noted articles ought to be discon
tinued; as they fall within the category of No 1
of the prohibited articles. I do not however
agree with him in this respect; the articles
mentioned by the Government of India
are those "liable to customs duty and im=
ported into India by sea". The articles re=
ferred to by the Deputy Commissioner pay
a local layer duty, but are not imported
by sea. I consider therefore they do not
come within the category of exempted arti=
cles. The proposal of the Shimoga Board
to tax piece goods imported by sea is clearly
objectionable.

Areca nuts.
Cocoanuts dry.
—do— fresh.
Betel leaves.

5. I have called on the Deputy
Commissioner to consider some means
of increasing the revenues of the several
municipalities, and shall submit
for the Chief Commissioner's information

and orders, the replies that I shall re=
ceive.

I have the honor to be
Sir,
Your most obedient servant

Off Commissioner
Naga Bureau

Cen'd

Shemoga Dis
Deputy Comrs Office
Shemoga 26th November
Desp'd 1st December 1877

From

The Deputy Commissioner
Shemoga District

To

The Commissioner
Nagar Division

Sir

With reference to the Chief Comrs Order No. 2627 / No. 227 dated 26th October 1877 I have the honor to report that the system of forming the collections of Octroi Duties has not been introduced into this District

2nd The revision proposed would it is understood affect the following articles which pay already Customs duty to Government

Areca nuts
Cocoanuts dry
— do — fresh
Betel leaves

Tobacco which pays Customs duty is included in the list of articles on which Octroi might be levied but should this tax have to be abolished in i e

Municipalities there would be a Greater decrease in the Revenue. In the Shimoga Municipality the decrease in Revenue would amount to Rs (1378-15-11) if it is not abolished the decrease of Revenue would be Rs (763-9-7)

The merchants who Compose the municipal Council at Shimoga are strongly in favor of the Octroi tax & that on price, cost & which the Public as regards Carrying price [illegible] suggest that it should be levied on the basis of price, cost & freight & other charges & not on the Quantity Course Cumbles excepted and I am of opinion that if this Can be done it will prove equally the tax & to objectionable to all the other municipalities in the District.

With respect to the recommendations the opinion of the Council is in the proceedings of the Shimoga Municipal 26th November 1877 Council & that of the Municipalities are of a similar nature & to which I have entertained no doubts, but the Shimoga Cutch is of sufficient extent to justify us to bear the expenditure which would have to be incurred in providing & maintaining one with these Remarks.

remarks the Statement of Articles
at present liable to duty is submitted
The proceedings of the Shimoga Mining
Board are also submitted.

I have the honor to be
Sir
Your most obt. Servant
Sd. H E Watts.
Deputy Commissioner
Shimoga District

True Copy.

K. Ramachandra Rao
for Offg. Commissioner.
Nagar Division

B.R

Statement specifying the articles at Nagar
the amount realized there from, during the

Articles	Ulunoya							
	Rate				Rate			
Jaggory — per maund	-	-						
Sugar — Do	-	4	283	4	3	-	2	-
Oil — Do	-		325	1		-	2	-
Areca nuts — Do	-	4	-	55	6	9	-	4
Cocoanuts dry — Do	-	1	-					
— Do fresh — per 100	-	1	-	169	4	11	-	-
Betel leaves per 1000	-	1	-	538	1	11	-	1 - 36
Sheep and goat each	-	1	-	73	13	-	-	-
Tobbacco per maund	1	-	-					
— Do — with stick — Do	-			137	13	-	4	7 3 3
Brass and copper — Do	-	8	-	183	8		-	-
Piece goods - per cent		-		245	13	3	2	- - 67 3
Total Rupees				546	14		-	- 76 11

Ulunoya District
Dy Conmr's office
26th November 1877

B.R

liable to the (octroi) duty, the rates leable, and 1876-77-

Taluk Municipalities

										32	7	315	11	
				39	132	6	-	277	1	3	774	43		
6	--	11									130	3	1	
											169	4	1	
18	1	28	1	28	6	52	-	59	12	1	-	--	763	3 1
													73	5 -
102		16		27		58	10	497	15	1	64	11	- 2219	4 6
													183	8 -
12	6	126	4	90	9	181	6	443	1		406	4	3886	10
133	5	234	1	158	-	33	4	1135	2	9	781	1	6 85	17 - 5

e Copy)

(Sigd) H. E. Crottet

Deputy Commissioner

Guntur District

K. Ramchunder Row

Offg. Commissioner

Kagar Division

Kadoor District
Dy. Comrs Office.
22nd February 78.

To
The Commissioner
Nagar Division

Sir

I adverting to the Chief Comrs Proceedings No 2627. 227 of the 26th October 77. and your Circular No 442 of 18th November 77. I have the honor to submit herewith the two statements relating to Octroi taxation in the municipalities in this District, one shewing the Rates of duty, & the other the Revenue derived during a series of years. I beg to add that the Rates of duty, do not in the Circumstances of this District Call for any revision and that they may be adhered to even if the System of Collection be altered.

2. The Existing Contracts Expire with the current Official year.

3. If the question be yet an open one I would submit that to abolish the Existing System of forming out the Octroi, in favor of its direct management with

will prove a source of great inconvenience and the means of appreciable loss of municipal income. Much public time would be taken up in the settlement of disputes and in supervision which now fall within the province of the Collector, and the inconvenience of this will be great in a short handed District like this. At any rate the Octroi system need not be attended on this District because I am satisfied that the Octroi duty has not been taken the form of a transit duty, the only case where there can be any chance in it is of Bidi manufacture & their exemption is scrupulously claimed and granted. for merchandize in transit as distinct from articles for local Consumption which alone pay duty to the Collector, and the increase in Octroi Revenue is due only to the rising importance of the place as the head Quarters of a Collectorate.

I have the honor to be

Sir

Your most obedient

Servant

E. F. Blair

Asst. to Commissioner

Northern Division

Karachi 3

True copy. K. Rauchmuddin

for Offg Commissioner

Sukkur Division

B-12

Chittagong District
Dy. Comrs Office
Chittagong 1st December/77

L

The Commissioner
Nagar Division

Sir

With reference to your Docket No 442 dated the 8th Instant & adverting to the Chief Comrs Proceedings No 2627 Journl 227 d/26th ultimo on the subject of Octroi Taxation I have the honor to submit as follows

2 There are three municipalities in this District viz Chittagong Harbour and Dewanagaree, in the two first named, the right of Collecting Octroi has been leased out, & in the 3rd, the duty is collected by special Agency during the current year.

3 The Amount of realizations in 1876-77 (when the duty had been formed out) was Rs 1120, 1547/578, respectively (annas & pies Omitted) for the Current year the Amount of the lease in the two Municipalities formed out Rs 1285/- for Chittagong, & Edachoog

for

× Harbour. In the Town of Davanagere the Collections Amount to Rs 233/ up to the end of Sept last

4 The term of Contract is Coterminous with the Off. year & from the 1st April next, the Chief Comr's Order directing the Collection of this duty by Special Agency must be introduced.

5 I have carefully considered the question of Establishment that I should be entertained in connection with the Municipal Octroi Taxation. The Collection in my opinion, should not be left in the hands of Peons & ill paid Servants, but in the interests of the Municipality & of the Trade, it is essential to make the Duty of the Office as respectable as our means will admit of I would therefore propose that a Sum of Rs 15 a month as the Salary of the Office. With this Appointment the duties of the Existing Munic Mootedar may be amalgamated & thus the Extra Charge will only be Rs 5/ per mensem (the Mootedar now receiving Rs 10) In this case 4 Peons, on Rs 5/ each as at Now existing in the Davanagere Municipality Establishment for Octroi purposes, may be allowed, making the total Cost of Collection Rs 25/ per month

Or

Or 300/ Rs a year. This may appear a large sum when Compared with the Amount realized under this head under the farming system, but it must be borne in mind that the Amount of Contract does not represent the total sum of realizations, which must evidently be more than what the Contractor pays to Govt. I do not therefore Consider it wise to reduce the Amount proposed Excepting as regards Harbour, where visitors of 4 Peons may be entertained & this reduces the Contribution the Municipality to Rs 240/- per Annum

6. I have accordingly made provision for the Cost of this Extra Establishment in the Municipal Budgets submitted under another Cover, subject of Course, to the Civil Comr's Revision and Orders.

7. Rent— The Rents in this Division which is levied the annexed table enumerates the Articles & the Rates of duty imposed on Each

Articles

Article	Rate per	amount	
Tobacco 1st Sort	Pound	–	4 –
to 2nd "	–	–	2 –
Cheese mixt	–		4 –
Butter	–	–	4 –
Lime.	–	–	4 –
Sugar	–	0	2 –
Hosiery	–	–	2 –
Oil	–	–	2 –
Betel leaves	1000	–	1 –

In addition to the articles above enumerated to the price goods are also subjected to duty of 2½ per cent on the value of the same, and the Collectors under this head are supplied with rates of duty, corresponding in the Tariff to those not included in the Act. I should however think that these Collections should go to the Credit of the Excise Revenue.

Q. It will be observed from the table given above that the articles now subjected to this duty are not many. The Cuttee all described to be as Articles of luxury but, no doubt by long usage, the people are inclined to say that they are indispensably

necessary. After mature deliberation, can be no reason why any such articles above referred to should be exempted from octroi taxation. In my opinion therefore the list does not seem to call for reduction. I dont think that we can well add to it & it can be left undisturbed. The rates too of duty now prevailing are low enough and do not seem to call for any alteration.

10. As regard the Establishment for Bonded Ware houses for articles entered solely for Exportation. I beg to state that the members of the Cuttack municipality resolved to utilize a portion of the Taluq Cutchery for this purpose & proposed in their Proceedings of 30th Sept. 1871 to levy certain rates on the dutiable articles as ware house rent apparently to cover the Expenses of the Establishment for the upkeep of the warehouse. I do not think that this arrangement met the views of the trading public in general. However as present ars

duty is levied on Articles solely intended for Exportation, & Explicit Orders have been issued on the subject so that through traffic cannot in any way be affected. It is a point for consideration whether the three municipalities with their limited means can afford to maintain expensive bonded Warehouses. The three municipal Towns are situated on a line of Road where the traffic is considerable, and as a matter of fact Dewangerri is a town of great Commercial importance. The Expenses incidental to the keeping of these Warehouses are too many. Under these circumstances, I would submit for consideration if the object in view cannot be attained by the means now in existence.

11. I regret I am not able to submit the statement called for in para 4 of the Chief Commissioner's proceedings.

As the collection of the duty was given out on Contract no reliable data are available to show the details of

Collection

Collection on each dutiable article.
The net amount collected has already been stated.

I have the honor to be
Sir
Your most obdt. Servant.
Sd/ E Armstrong
Dy Commissioner

B-12

True Copy:

K Rauchmond
for Offg. Commissioner
Nagpur Division.

No. 3966. Office of Cantt: Municipal Commrs

Bangalore 29th January 1878

From,

The President,

Cantonment Municipal Commission

Bangalore.

To,

The Secretary to the Chief Commissioner

of Mysore.

Sir,

Adverting to the concluding para of the Proceedings of the Chief Commissioner of Mysore No. 2667/Gne 227, dated 25th October 1877 and order thereon relating to Municipal Octroi Taxation, I have the honor to inform you that the only articles subject to an Octroi Duty in the Town and Cantonment of Bangalore are Tobacco, Betel Leaves and Betel Nuts, and these duties are levied under the rules sanctioned by the Government of India in the Foreign Department No. 4, dated 18th January 1871, the collections have hitherto been farmed out, but as the Contract expired on the 31st December 1877, the collection of these duties

duties are now agreeably to the conveyed in the Proceedings of the Chief Commissioner, and order thereon above quoted being made by Departmental agency

A List shewing the rates of duty levied on the above named articles, — and the amount realized during the last year at the Contract rate is — sed.

I have &c.

(Signed) J. H. Cox
Asst. Muncpl. Commr.
Bangalore

Copy

Ag. Clerk
Registrar

W.A.

List showing the Commodities on which Octroi Duty is levied in the and Cantonment of Bangalore, the rates leviable and the amount realized during the last year.

Articles taxed		Rate of taxation	Amount realized	Remarks.
Tobacco	Her Majesty's Territories	3-8-0 per Md.	Rs 52,105-8-0	Arrears of a sum of Rupees 494. was due on the 31st March 1877, in final of the amount of Contract viz Rs 6,000 due for 18.6.77. which sum has paid over by the Contractors, during Current year.
	Mysore Country	2-8-0 do		
Betelnut	Her Majesty's Territories	0-4-0 do		
	Mysore Country	0-4-0 do		
Betel leaves	Her Majesty's Territories	0-0-3 p. mille		
	Mysore Country	0-0-1 do		

Municipal Commr's Office
Bangalore
29th January 1878

A Clerk
Copy

Signed/ F. H. Orr
President Municipal Comm.
Bangalore Cant

Registrar

Note on margin ... by to Rs. as the amount

From

The President
Cantonment Municipal
Commission
Bangalore

Dated 29th January 1918

No 3966

Informing that the only articles subjects to an octroi duty in the Town and Cantonment of Bangalore are Tobacco Betel leaves & Betel Nuts.—

Mr Mis 6061

1880. 464

From The President Municipal Board

~~The Secretary to the Chief Commissioner of Mysore, General Department.~~

To Mysore.

514

Dated 2nd March 1880

Despatched

Received 4

Enclosures No. Nil.

General No. 170.
No.

Requesting early instructions regarding the levy of duty on certain articles in accordance with the following Proc. No. 3362.73 dt 27-9-79. Mil. 161

Municipal Board's office Mysore
Dated 2nd March 1880

To

The Revenue Secretary to
the Chief Commissioner of
Mysore.

Sir.

I have the honor to inform you that in accordance with the Chief Commissioners Proceedings No. 3362-73/161 dated 24th September 1879, the levy of duty on the articles noted in the margin was put in force in the Town of Mysore from 1st November 1879; but as certain Merchants of the Town presented Petitions to the Chief Commissioner, Complaining against the levy of the new duty, the collection thereof was postponed by the Municipality. The Board at its Meeting held on the 13th December 1879, having heard the statements

* Raw Goods viz. Piece Goods at 8½ per Cent ad valorem.
Metals at 1–8–0 per Cent ad valorem.

statements of the
person, found that they were
untenable.

I therefore request your early
instructions on the subject as this
Municipality is not in a position
to make up the loss already sustained
by the abolition of duty on 13
articles from 1st of November 1879
and the levy of duty on Cottons
imported by sea is in force in
the other Districts of the Province
agreeably with the Proceedings
above quoted.

I also request your instructions
as to the rate at which the Country-
made Piece goods is to be collected,
though the Proceedings of the
Guyana Municipality would show
that the Board has proposed to
collect the duty on this article
at 6 Rupees 2 per Cent ad valorem

I.

the honor to be
Sir
Your most obedt servant

Encl. As. V. B.

Vice President Mysore Board
Mysore

1880

From

The Secretary to the Chief Commissioner
of Mysore. ~~General~~ Department.

To The President, Municipal Board
Mysore
" Deputy Accts General

Dated 12 March

Despatched 13 -

Received

Enclosures No

General No. 6638-9
Mun No. 3357

Requests that the proposed
new taxes on imported piece goods
and metals be not introduced
into the Municipality of Mysore
for the present

Read:

Letter from the Vice-President of the Municipal Board, Mysore, No 170 of the 2d. March 1880, requesting orders for the levy of Octroi on piece-goods imported by sea as well as on metals.

Order thereon.

A 6638–9 Dy 12 March 1880.
Munl 335

To
C 12/3

The Offg Chief Commr desires that the proposed new taxes on imported piece-goods and metals may not be introduced into the Municipality of Mysore, until the Bill now under the consideration of the Govt of India, for regulating the levy of Town duties is finally disposed of. Meanwhile the mode

of the collection from
Cocoanuts and Betel
leaves, which have
been made over to
the Municipality, ought
to make up for the
loss of the duty on the
minor articles which
have been abolished -
The Municipality of
Mysore, it is observed,
collects the Octroi to a
much larger extent
than any other Municipality -

Yours
Rev. Secty.

To. The President, Municipal
Board, Mysore. -

The Dy. Commissioner

(General Serial No. 31.)

6937.
6552

188 5

From

To

Dated

Despatched

Received

Enclosures No. 2

General No.

Refer - 4
No. 2627 of 26-Oct-
27
1885 -

11/86

No 153

Municipal Board's Office Mysore
Dated 26th December 1885

To,

The Secretary to the Dewan of Mysore
Bangalore

Sir,

I have the honor to submit the accompany proceedings of the Municipal Board under date the 22d instant, together with Municipal accounts.

I shall be obliged by your Kindly causing the correspondence relating to the exemption of octroi duty on piece goods, imported by Sea, to be sent to me for the information of the Members of the Board.

The letter referred to in the 2d Resolution regarding the increase recommended for the Conservancy Establishment, will be submitted in due course.

I have the honor to be
Sir,
Your most obedient servant
[signature]
Vice President.

Refer
MJ
4/1/86
Send copy
of No: 6638-9 of
33/-
12th March 1886
MJ

(General Serial No. 31.)

1885:86

From

The Secretary to the
Dewan of Mysore

To

The Vice President,
Municipal Board
Mysore

Dated 27th January 1886.

Despatched ✓

Received 29th

Enclosures No.

General No. 6015

No. 487

Letter from the Vice President, Municipal Board Mysore No. 153 dated 26th December 1885.

As requested in the above forwards herewith copy of the late Chief Commissioner's Pro No. 6638-9/335 dated 12th March 1880, prohibiting the levy of octroi on imported Piecegoods and Metals in the town of Mysore.

"By order"

Under Secretary.